IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SEVENTH DAY OF JULY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI BILAL NAZKI, THE ACTING CHIEF JUSTICE

And
THE HON'BLE SRI JUSTICE K.C. BHANU

WRIT PETITION NO : 14597 of 2005

Between:

M/s.Sagar Cements Limited, Mattampally Village, Nalgonda district,
Rep by its Executive Director, Mr.S.Ananda Reddy.

..... PETITIONER

AND

The Commercial Tax Officer, Kodad Circle, Nalgonda District.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ of Certiorari or any other appropriate writ or order or direction quashing the show cause notices dt.13-6-2005 issued by the Respondent proposing to take up revision of the assessment as well as to levy penalty under Section 7-A(2) of the APGST Act for the Year 1999-2000 under the Central Sales tax Act, 1956 as illegal, arbitrary, without jurisdiction an contrary to the decision of this Hon'ble Court in 97 STC 442 or in the alternative direct the Respondent to furnish the information/ documents referred to in the show cause notice as requested by the petitioner in its letter dt.17-6-2005 for filing an effective reply to the show cause notice.

Counsel for the Petitioner : MR.P.SRINIVASA REDDY

Counsel for the Respondent : GP FOR COMMERCIAL TAXES

The Court made the following :

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ORDER : (per Hon'ble Sri Bilal Nazki, ACJ)

Heard learned Counsel for the parties. With their consent, the writ petition is being disposed of at this stage.

A notice has been issued to the petitioner on 13.6.2005 by the Commercial Tax Officer proposing revision of the assessment made earlier. The revision is proposed on the basis of the information collected by the respondents from the parties to whom the petitioner had allegedly sold cement. He was directed to file objections within seven days, otherwise, the proposed revision would be confirmed. The petitioner made a representation to the Commercial Tax Officer that he should be supplied with the material on the basis of which proposed revision was initiated. Surprisingly, the Commercial Tax Officer informed him that the material was not available with him. If the material was not available with him, how could he issue the impugned show cause notice ? However, the learned Government Pleader submits that the material is available and a copy of the material will be furnished to the petitioner within two weeks.

In this view of the matter, no further action shall be taken by the Commercial Tax Officer for a period of two weeks after the material is supplied to the petitioner, who may submit his reply within two weeks after supplying of the material. The Commercial Tax Officer may then pass appropriate orders after considering the objections of the petitioner.

Writ petition is accordingly disposed of. No order as to costs.

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(BILAL NAZKI, ACJ)

7th July 2005.

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(K.C.BHANU, J)

N.B.

C.C. by 11.7.2005.

(B/o)

ajr

……REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1 The Commercial Tax Officer, Kodad Circle, Nalgonda District.

2 Two C.Cs. to the GP for Commercial Taxes, High Court buildings, Hyderabad (O.U.T).

3 Two C.D. copies.